(x) a water-rate or water-rates for water supplied by the corporation which may be imposed in the form of a tax assessed on buildings and lands, or in any other form, including that of charges for such supply, fixed in such mode or modes as shall be best adapted to the varying circumstances of any class of cases or of any individual case;

111. Procedure preliminary to imposing a tax.—A corporation, before imposing a tax, shall observe the following preliminary procedure:—

(a) it shall, by resolution passed at a general meeting, select for the purpose one or other of the taxes specified in section 110 and in such resolution specify so far as may be applicable—

(i) the classes of persons or of property or of both which the corporation proposes to make liable, and any exemptions which it proposes to make;

(ii) the amount or rate at which the corporation proposes to assess each such class;

(iii) in the case of an octroi, the octroi stations;

(b) when such resolution has been passed, the corporation shall publish in the official Gazette and in such other manner as may be prescribed, a notice of such resolution in the prescribed form.

(c) any inhabitant of the city objecting to the imposition of the said tax or to the amount or rate proposed, or to the classes of persons orproperty to be made liable thereto or to any exemptions proposed, may, within one month from the publication in the official Gazette of the said notice, send his objection in writing to the corporation; the corporation shall take all such objections into consideration, or shall authorise standing committee for taxation and finance to consider the same and report thereon and unless it decides to abandon the proposed tax, shall submit

such objections with its opinion thereon and any modifications proposed in accordance therewith, together with a copy of the notice aforesaid to the Government.

112. Power to sanction, modify and impose conditions.—The Government may either refuse to sanction the resolution submitted under section 111 or may return it to the corporation for further consideration, or if no objection or no objection which is in its opinion sufficient, was made to the proposed tax within one month from the publication of the said notice, may sanction the said resolution either,—

(a) without modification, or

(b) subject,

(i) to such modifications not involving an increase of the amount to be imposed, or

(ii) to such conditions as to the application within the corporation to any purpose or purposes of this Act, specified in such conditions, of the whole or any part of the proceeds of such tax as it deems fit.

113. Publication of sanctioned resolutions with notice.—(1 All resolutions sanctioned under section 112 with all modifications subject to which the sanction is given, shall be published by the corporation in the official Gazette and in the offices of the corporation in the city together with a notice reciting the sanction and the date and number thereof, and the tax as prescribed by the resolution so published shall, from a date which shall be specified in such notice and which shall not be less than one month from the publication of such notice, be imposed accordingly, and the proceeds thereof shall be applied by the corporation in accordance with all conditions, if any, subject to which the sanction is given under section 112:

Provided that—

(a) a tax leviable by the year,—

(i) shall not come into force except on one of the following dates, namely, the first day of April

the first date of July—the first day of October the first day of January, in the official year in which such notice is published, and

(ii) if it comes into force on any day other than the first of April shall be leviable by the quarter till the first day of April then next ensuing;

(b) on or before the day on which a notice is issued under this section, the corporation shall publish further details as may be required, as regards the dates on which the tax or the instalments, if any, thereof, shall be payable;

(c) if the levy of tax, or of a special portion of a tax, has been sanctioned for a fixed period only, the levy shall cease at the conclusion of that period, except in regard to the unpaid arrears which may have become due during that period.

(2) The publication of a notice under this section shall be conclusive evidence that the tax has been imposed in accordance with the provisions of this Act and the rules or bye-laws made thereunder.

114. Power to suspend, reduce or abolish any existing tax.—(1) A corporation may, except as otherwise provided in clause (b) of the provisio to section 156 at any time for any sufficient reason suspend, modify or abolish any existing tax.

((2) The provisions of this Chapter relating to the imposition of taxes shall apply so far may be to the suspension, modification or abolition of any tax.

115. Description and class of property tax.—(1) If a corporation by a resolution determines that a property tax shall be levied, such tax shall be levied on all buildings and lands within the city save those exempted by or under this Act or any other law.

(2) The property tax shall be levied, at such percentage, not being less than fifteen per cent and not more than

twenty-five per cent of the rateable value of buildings and lands as may be fixed by the corporation:

Provided that the percentage so fixed may be different in different areas and for different classes of buildings and lands.

Explanation.—For purposes of this section, 'building' includes any land appurtenant to such building used as garden and grounds for the more beneficial enjoyment of such building, not exceeding thrice the area occupied by such building.

(3) For the purposes of assessing the property tax, the rateable value of any building or land shall be determined by the commissioner:

Provided that the rateable value of any building or land the tax for which is payable by the commissioner shall be determined by the mayor.

116. Method of assessment of property tax.—(1) Every building shall be assessed together with its site and other adjacent premises occupied as appurtenances thereto unless the owner of the building is a different person from the owner of such site or premises.

(2) The rateable value of a building or land shall be deemed to be the gross annual rent at which such building or land may at the time of assessment reasonably be expected to let from month to month or from year to year less a deduction in the case of buildings only of sixteen and two-thirds per cent of such annual rent and the said deduction shall be in lieu of all allowance for repairs or on any other account whatever:

Provided that—

(a) in the case of—

(i) any Government or railway building; or

(ii) any building of a class not ordinarily let, the gross annual rent of which cannot in the opinion of the commissioner be estimated;

the reteable value of the premises shall be deemed to be six per cent of the total of the estimated market value of the land at the time of assessment and the estimated cost of erecting the building at such time after deducting for depreciation a reasonable amount which shall in no case be less than ten per cent of such cost, and

(b) machinery and furniture shall be excluded from valuations under this section.

117. General exemptions.—The following buildings and lands shall be exempt from the property tax :—

(a) places set apart for public worship and either actually so used or used for no other purpose ;

(b) choultries for the occupation of which no rent is charged and choultries the rent charged for occupation of which is used exclusively for charitable purposes ;

(c) places used for the charitable purpose of sheltering the destitute or animals and orphanages, homes and schools for the deaf and dumb, asylum for the aged and fallen women ;

(d) such ancient monuments protected under the Karnataka Ancient and Historical Monuments and Archaeological Sites and Remains Act, 1961 and the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (Central Act 24 of 1958) or parts thereof as are not used as residential quarters or public offices ;

(e) charitable hospitals and dispensaries but not including residential quarters attached thereto ;

(f) such hospitals and dispensaries maintained by railway administrations as may from time to time be notified by the Government, but not including residential quarters attached thereto ;

(g) burial and burning grounds included in the list published by the commissioner under sub-section (3) of section 404.

(h) Government lands set apart free for recreation purposes and all such other land belonging to the Government from which in the opinion of the Government no income could be derived as may be notified by the Government;

(i) building or lands exclusively used for,—

(a) student hostels which are not established or conducted for profit;

(b) educational purposes by educational institutions receiving grant-in-aid from the Government;

(j) buildings or lands belonging to the Government used for purposes of Government and not used or intended to be used for residential or commercial purposes;

(k) buildings or lands belonging to the City of Mysore Improvemnt Trust Board the City of Bangalore Improvement Trust Board, the Karnataka Housing Board or any loccal authority the possession of which has not been delivered to any person, in pursuance of any grant, allotment or lease subject to the condition that the taxes in respect of such buildnigs or lands shall be payable by the grantee, allottee or lesse concerned;

(l) land which is registered as land used for agricultural purposes in the revenue accounts of the Government and is actually used for the cultivation of crops:

Provided that nothing contained in clauses (a), (c) and (e) shall be deemed to exempt from property tax any building or land for which rent is payable by the person or persons using the same for the purposes referred to in the said clauses:

Provided further that for purposes of clause (j), a certificate issued by the Government or any officer duly authorised by the Government that any buildings or land is used for purposes of Government and not used or intended to be used for residential or commercial purposes shall be binding on the corporation.

118. Property tax a first charge on property and movables.—The property tax on buildings and lands shall,

subject to the prior payment of the land revenue, if any, due to the Government thereon, be a first charge upon the said buildings or lands and upon the movable property, if any, found within or upon such buildings or lands and belonging to the person liable to such tax.

119. Property tax from whom and when payable.— (1) Subject to the provisions of sub-section (2) the property tax shall be primarily payable as follows, namely:—

(a) if the premises are held immediately from the Government or the corporation, from the actual occupier thereof:

Provided that the property tax due in respect of buildings or lands vesting in the Government and occupied by servants of the Government or other persons on payment of rent shall be primarily payable by the Government;

(b) if the premises are not so held—

(i) from the lessor if the premises are let;

(ii) from the superior lessor if the premises are sub-let;

(iii) from the person in whom the right to let the premises vests, if they are unlet.

(2) If any land has been let for any term exceeding one year to a tenant and such tenant or any person deriving title howsoever from such tenant has built upon the land, the property tax assessed upon the said land and upon the building erected thereon shall be primarily payable by the said tenant or such person whether or not the premises be in the occupation of the said tenant or the person.

(3) The property tax shall be paid by the person primerily liable within sixty days after the commencement of every half-year.

(4) If default is made in making payment in accordance with sub-section (3), the person liable to pay the tax shall pay a penalty at the rate of five per cent per annum

of the amount of tax remaining unpaid after the expiry of the period specified in sub-section (3):

Provided that the commissioner may, if in his opinion there is sufficient cause for the delay in making the payment of the property tax, remit the whole or any part of the penalty payable in respect of any half year by any person.

(5) If any premises assessed to property tax is let, and its rateable value exceeds the amount of rent payable in respect thereof to the person upon whom under the provisions of this section the said tax is leviable, that person shall be entitled to receive from his tenant the difference between the amount of property tax levied upon him and the amount which would be leviable upon him if the said tax was calculated on the amount of rent payable to him.

(6) If the land or building is sub-let and its rateable value exceeds the amount of rent payable in respect thereof to the tenant by his sub-tenant, or the amount of rent payable in respect thereof, to a sub-tenant by the person holding under the sub-tenant, the tenant shall be entitled to receive from his sub-tenant or the sub-tenant shall be entitled to receive from the person holding under him, as the case may be, the difference between any sum recovered under this section from such tenant or sub-tenant and the amount of property tax which would be leviable in respect of the said premises if the rateable value thereof were equal to the difference between the amount of rent which such tenant or sub-tenant receives and the amount of rent which he pays.

(7) Any person entitled to receive any sum under this section shall have, for the recovery thereof, the same rights and remedies as if such sum were rent payable to him by the person from whom he is entitled to receive the same.

120. Vacancy remission.—(1) When any building whether ordinarily let or occupied by the owner himself has been vacant and unlet for thirty or more consecutive days

in any half-year, the commissioner shall remit so much, not exceeding one-half of such portion of the tax as relates to the building only as is proportionate to the number of days during which the building was vacant and unlet in the half-year.

(2) Every claim for remission under sub-section (1) shall be made during the half-year in respect of which the remission is sought or in the following half-year and not afterwards.

(3) (a) No claim for such remission shall be entertained unless the owner of the building or his agent has previously thereto delivered a notice to the commissioner,—

(i) that the building is vacant and unlet; or

(ii) that that the building will be vacant and unlet from a specified date either in the half-year in which notice is delivered or in the succeeding half-year.

(b) The period in respect of which the remission is made shall be calculated—

(i) if remission is sought in respect of the half-year in which notice is delivered, from the date of delivery of the notice or from the date on which the building became vacant and unlet, whichever is later; and

(ii) if remission is sought in respect of the half-year succeeding that in which the notice is delivered, from the commencement of the half-year in respect of which remission is sought or from the date on which the building became vacant and unlet, whichever is later.

(c) Every notice under clause (a) shall expire with the half-year succeeding that during which it is so delivered, and shall have no effect thereafter.

121. Obligation of transferor and transferee to give notice of transfer.—(1) Whenever the title of any person

primarily liable to the payment to the property tax on any premises to or over such premises is transferred, the person whose title is transferred and the person to whom the same shall be transferred shall, within three months after the execution of the instrument of transfer or after its registration if it be registered or after the transfer is effected, if no instrument be executed, give notice of such transfer to the commissioner.

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the commissioner within one year from the death of the deceased.

(3) The notice to be given under this section shall be in such form as the commissioner may direct and the transferee or the person to whom the title passes, as the case may be, shall, if so required, be bound to produce before the commissioner any documents evidencing the transfer or succession.

(4) Every person who makes a transfer as aforesaid without giving such notice to the commissioner shall in addition to any other liability which he may incur through such neglect continue to be liable for the payment of the property tax assessed on the premises transferred until he gives notice or until the transfer shall have been recorded in the corporation registers, but nothing in this section shall be held to affect—

(a) the liability of the transferee for the payment of the said tax, or

(b) the prior charge of the corporation under section 118.

(5) Notwithstanding anything contained in this Act, in respect of any building or land belonging to the City of Mysore Improvement Trust Board, the City of Bangalore Improvement Trust Board, or the Karnataka Housing Board or any local authority the possession of which has been delivered to any person in pursuance of any grant, allotment or lease by the Board

or local authority concerned, the transfer of title of any person primarily liable to the payment of property tax shall not be recorded in the corporation registers without consulting the Board or local authority concerned.

122. Owner's obligation to give notice of construction or re-construction or demolition of building.— (1) (a) If any building in the city is constructed or re-constructed, the owner shall give notice thereof to the commissioner, within fifteen days from the date of completion or occupation of the building whichever is earlier.

(b) If such date falls within the last two months of a half-year, the owner shall, subject to notice being given under clause (a), be entitled to a remission of the whole of the tax or enhanced tax, as the case may be, payable in respect of the building only, for that half-year.

(c) If such date falls within the first four months of a half-year, the owner shall, subject to notice being given under clause (a), be entitled to a remission of so much not exceeding a half of the tax or enhanced tax, as the case may be, payable in respect of the building only, for that half-year as is proportionate to the number of days in that half-year preceding such date.

(2) (a) If any building in the city is demolished or destroyed, the owner shall, until notice thereof is given to the commissioner, be liable for the payment of the property tax for which he would have been liable had the building not been demolished or destroyed.

(b) If such notice is given within the first two months of a half-year, the owner shall be entitled to a remission of the whole of the tax payable in respect of the building only, for that half-year.

(c) If such notice is given within the last four months of a half-year, the owner shall be entitled to a remission of so much, not exceeding the tax payable in

respect of the building only, for that half-year as is proportionate to the number of days in that half-year succeeding the demolition or destruction, as the case may be.

123. Remission of tax in areas included or excluded in the middle of half-year.—(1) If any area is included in the city, the owner of every building or land in such area shall,—

(a) if the date of such inclusion falls within the last two months of a half-year, not be liable to pay any property tax in respect thereof for that half-year; and

(b) if such date falls within the first four months of a half-year, be entitled to a remission of so much, not exceeding a half of the property tax payable in respect thereof for that half-year, as is proportionate to the number of days in that half-year preceding such date.

(2) If any area is excluded from the city, the owner of every building or land in such area shall be entitled,—

(a) if the date of such exclusion falls within the first two months of a half-year, to a remission of the whole of the property tax payable in respect thereof for that half-year; and

(b) if such date falls within the last four months of a half-year, to a remission of so much, not exceeding a half of the property tax payable in respect thereof for that half-year as is proportionate to the number of days in that half-year succeeding such date.

(3) No remission shall be granted under sub-section (2) in respect of any building or land unless an application for such remission is made to the commissioner within three months from the date of the exclusion of the area in which the building or land is situated.

124. Commissioner's power to call for information and to enter upon premises and to condone omission to give notice.—(1) For the purpose of assessing the property tax, the commissioner may, by notice, call upon the owner or occupier of any building or land to furnish him within thirty days after the service of the notice where the notice is served upon the Government, a railway administration or a company and within fourteen days after such service in other cases, with returns of the rent payable for the building or land, the cost of erecting the building, and the measurements of the land and with such other information as the commissioner may require and every owner or occupier upon whom any such notice is served shall be bound to comply with it and to make a true return to the best of his knowledge or belief.

(2) For the purpose aforesaid the commissioner may enter, inspect, survey and measure any building or land after giving twenty-four hours' notice to the owner or occupier.

(3) The commissioner may, at his discretion condone omissions to give notice under sections 120, 121, 122 or 123 giving his reasons in writing for every such condonation.

125. Tax on profession, arts, callings, business and appointments.—(1) If the corporation by a resolution determines that a profession tax shall be levied, every person, who after the date specified in a notice in this behalf published under section 111 in any half-year,—

(a) exercises a profession, art or calling or transacts business or holds any appointment, public or private,—

(i) within the city for not less than sixty days in the aggregate; or

(ii) outside the city but who resides in the city for not less than sixty days in the aggregate; or

(b) resides in the city for not less than sixty days in the aggregate and is in receipt of any pension or income from investments,

shall pay in addition to any license fee that may be leviable under this Act, a half-yearly tax, assessed in accordance with the rules in Schedule III but in no case exceeding two hundred rupees.

Explanation 1.—A person shall be deemed to have exercised a profession, art or calling or held an appointment within the city, if the person has an office or place of employment within the city.

Explanation 2.—A touring officer whose headquarters is within the city shall be liable for the payment of profession tax even though he has not stayed at headquarters for the period specied in this sub-section provided that his connection with the appointment has subsisted for such period.

Explanation 3.—Any amount received by a person in commutation of his pension, or any portion of his pension, shall not be deemed to be a pension within the meaning of this sub-section.

(2) A person shall be chargeable under the class apropriate to his aggregate income from all the sourcess specified in sub-section (1) as being liable to the tax.

(3) Nothing contained in this section shall be deemed to render a person who resides within the local limits of any local authority and exercises his profession, art or calling or transacts business or holds any appointment within the limits of any other local authority or authorities, liable to profession tax for more than the higher of the amounts of the tax leviable by any of the local authorities. In such a case the Government shall apportion the tax between the local authorities in such manner as may deem fit and the decision of the Government shall be final.

(4) The profession tax leivable from a firm, association or joint Hindu family may be levied from any adult member of that firm, association or family.

126. Payment when due and notice to pay.—(1) The expression "transacts business" in section 125 shall be deemed to include the doing of acts of business of whatever nature, whether isolated or not, such as soliciting, obtaining or transmitting orders, or buying, making, manufacturing, exporting, importing, receiving, transmitting or otherwise dealing with goods.

(2) Where for the purpose of transacting business within the city, a person has an office or has an agent or firm to represent him, such person shall be deemed to transact business within the city, whether or not such office, agent or firm has power to make binding contracts on behalf of such person and the person in charge of such office or the agent or firm, as the case may be, shall be liable for the tax payable by such person.

(3) A person otherwise liable to profession tax under section 125, shall not cease to be liable to such tax by reason only of his head office or the place from which his business is controlled being situated outside the city or by reason only of the fact that his transactions are closed outside the city.

(4) If a person proves that he has paid the sum due on account of the profession tax levied under this Act or under the Karnataka Municipalities Act, 1964, for the same half-year, to the corporation of the city or any other municipal council in Karnataka, such person shall not be liable, by reason merely of change of place of business, exercise of profession, art or calling, appointment or residence to pay to the corporation of the city or any municipal council more than the difference between such sum and the amount to which he is otherwise liable for the profession tax for the half-year under this Act or any of the aforesaid Acts.

(5) If the profession tax due from any person in respect of any half-year is not paid, the commissioner shall cause a notice to be served on such person to pay such tax within fifteen days of the date of such service.

127. . .Requisition on owner or occupier or empolyers or their representatives to furnish list of persons liable to tax.—(1) The commissioner may, by notice require the owner or occupier of any building or land and every secretary or manager of a hotel, boarding or lodging house, club, or residential chambers to furnish within a specified time a list in writing containing the names of all persons occupying such buildings, land, hotel, boarding or lodging house, club or residential chambers and specifying the profession, art, trade or calling or appointment of every such person and the rent, if any, paid by him and the period of such occupation.

(2) The commissioner may by notice require employer or the head or secretary or manager of any public or private office, hotel, bording house or club, or of a firm or company—

(a) to furnish within a specified time a list in writing of the names of all persons employed by such employer or by such office, hotel, boarding house or club, firm or company as officers, servants, agents, suppliers or contractors with a statement of the salary or income of each of such employed persons; and

(b) to furnish particulars in regard to any company of which such employer, head, secretary or manager, as the case may be, is the agent.

(3) All statements made, returns furnished or accounts or documents produced in connection with the assessment of profession tax by any person shall be treated as confidential and copies thereof shall not be granted to the public.

128. Provisions regarding tax on carriages and animals.—(1) If the corporation by a resolution determines that a tax on carriages and animals shall be levied, the commissioner shall levy the said tax half-yearly on carriages and animals kept within the city which are of the kinds specified in Schedule VI.

(2) The rates of the tax shall be determined by the corporation, provided always that they shall not exceed the maxima laid down in Schedule VI.

(3) Every person having possession, custody or control of any taxable carriage or animal shall be liable for the full half-yearly tax if the cariage or animal has been kept within the city for an aggregate period of not less than sixty days in the half-year.

(4) If such aggregate period exceeds fifteen days but is less than sixty days, a moiety only of the half-yearly tax shall be leviable.

(5) If such aggregate period does not exceed fifteen days, no tax shall be leviable for the half-year.

(6) Every person having possession custody or control of any taxable carriage or animal within the city shall, until the contrary is shown, be presumed to have kept the same within the city for sixty days in the half-year.

(7) Notwithstanding anything contained in sub-section (1), no person shall be liable to taxation during any half-year on account of any carriage or animal in respect of which the full tax for the same half-year has already been paid by some other person.

129. Exemptions.—The carriage and animal tax shall not be levied on,—

(a) carriages and animals belonging to the Government or the Government of In[illegible]

(b) carriages and animals belonging to councillors or members of the city police or officers or servants of the corporation employed on outdoor duties, provided that the exemption under this class shall extend only to a carriage or animal required to be kept by any such councillor, member, officer or servant for the discharging of his official duties;

(c) carriages and animals kept solely for sale by carriage-makers and dealers;

(d) carriages which have been under repair or standing at carriage-maker's workshop during the whole of the half-year;

(e) animals which during the whole of the half-year have been kept in any institution for the reception of infirm or diseased animals or which are certified by a veterinary surgeon to have been unfit for use during the whole of the half-year.

130. Composition.—With the sanction of the standing committee or in accordance with the regulations the commissioner may compound, for any period not exceeding one year, with any livery stable-keeper or other person keeping carriages and animals for sale or hire, for a certain sum to be paid in lieu of the carriage and animal tax.

131. Requisition on occupier to furnish statement of persons liable to tax.—(1) The commissioner may by notice require the occupier of any premises to furnish him with a statement,—

(a) showing the name and address of every person who has possession, custody or control of any carriage or animal which is kept in such premises and is liable to the carriage and animal tax;

(b) containing a description of every such carriage or animal.

(2) The occupier shall sign the statement and tranmit it to the corporation office within one week from the date of his receipt of the notice.

132. Payment of tax and grant of licence.—(1) Every person liable to pay tax on a carriage or animal under section 128 shall, not later than fifteen days from the date of commencement of the half-year concerned, pay the amount of such tax in respect of such carriage or animal.

(2) When any person pay the amount of tax due in respect of any carriage or animal, the commissioner shall grant him licence to keep such carriage or animal for the period to which the payment relates.

133. Power to require number to be affixed to carriage and tricycle.—(1) The commissioner may direct that a corporation number shall be affixed—

(a) to every carriage let out for hire within the city, and

(b) to every tricycle kept within the city.

(2) The number affixed under sub-section (1) shall be registered in the corporation office.

134. General provisions regarding cart-tax.—(1) If the corporation by a resolution determines that a tax shall be levied on carts, the commissioner shall levy the said tax half-yearly at the rate or rates which shall not exceed eight rupees per cart per half-year fixed by the corporation and from the date specified in a notice published for the purpose under section 111 on all classes of carts kept within the city.

Provided that no person shall be liable to tax during any half-year on account of any cart in respect of which the tax for the same half-year has already been paid by some other person :

Provided further that in the case of a single bullock cart the tax shall not exceed four rupees half-yearly ;

Provided further that in fixing the said rates, the corporation shall have regard to the extent of damage caused by different classes of carts to the road.

(2) Every owner of any such carts shall register once in every half-year in the corporation office.

(3) The commissioner may direct that a corporation number shall be affixed to every registered cart.

(4) The commissioner shall notify certain days in every half-year for the registration and numbering of carts and the payment of the tax.

(5) All registrations made and numbers affixed under this section shall be entered in a book to be kept for tthe purpose at the corporation office.

(6) Such book shall be open to the inspection of any tax-payer at all reasonable times without charge.

(7) Nothing in this section shall apply to,—

(a) gun carriages, ordinance carts or wagons or other such property of the Government or the Government of India, and

(b) carts kept solely for sale by cart-makes and dealers.

135. Power to remit tax on carts kept for less than fifteen days or not used.—The commissioner may remit the whole or a portion of the cart-tax in respect of any cart which is shown to his satisfaction to have been kept within the city for an aggregate period not exceeding fifteen days in the half-year or to have been under repair or standing at a cart-maker's workshop during the whole of the half-year.

136. Seizure of vehicles not bearing numbers.—If a corporation number is not affixed to a carriage or cart in pursuance of a direction issued under sections 133 or 134 as the case may be, the commissioner may at any time seize and detain the vehicle and the animal, if any, by which it is drawn :

Provided that no vehicle other than a tricycle or rickshaw shall be seized or detained when actually employed in the conveyance of any passenger or goods.

Procedure after seizure.—(1) If a vehicle or animal is detained under section 136 and the owner or other person entitled thereto does not claim the same and pay the tax, if any, due thereon within ten days from the date of seizure, the commissioner mav direct that the vehicle or

animal shall be sold in public auction and the proceeds of the sale applied to the payment of,—

(i) the tax, if any, due on the vehicle or animal sold;

(ii) such penalty not exceeding the amount of the tax as the commissioner may direct; and

(iii) the charge incurred in connection with the seizure, detention and sale.

(2) If there is surplus after such payment, the commissioner shall, on demand made within six months from the date of sale, make it over to the owner or other person entitled thereto. If no such demand is made, such surplus shall be forfeited to the corporation.

(3) If the owner of the vehicle or animal or other person entitled thereto claims the same within ten days from the date of seizure or at any time before the sale, it shall be returned to him on payment of,—

(i) the tax due thereon;

(ii) such penalty not exceeding the amount of the tax as the commissioner may direct; and

(iii) the charges incurred in connection with the seizure and detention.

138. Octroi.—(1) If the corporation by a resolution determines that an octroi should be levied on animals or goods brought into the corporation limits for consumption use or sale such octroi shall be levied on such articles or goods specified in Schedule VII at such rates not exceeding those laid down in the said Part in such manner as may be determined by the corporation.

(2) No octroi shall be levied on animals and goods belonging to the Government and used for purposes of Government and not used for commercial purpose.

139. Power to examine articles liable to octroi.—(1) Every person bringing into, or receiving from beyond the limits of the city any article on which octroi is payable shall, when required by an officer authorised in this behalf by the corporation and so far as may be necessary for ascertaining the amount of tax chargeable,—

(a) permit that officer to inspect, examine and weigh and otherwise deal with the article; and

(b) communicate to that officer any information, and exhibit to him any bill, invoice or document of a like nature, which he may possess relating to the article.

(2) If any person bringing into, or receiving from beyond the limits of the city any conveyance or package, shall refuse on the demand of an officer authorised by the corporation in this behalf, to permit the officer to inspect the contents of the conveyance or package for the purpose of ascertaining whether it contains any articles in respect of which actroi is payable, the officer may cause the conveyance or package to be taken without unnecessary delay before a magistrate or such officer of the corporation, as the corporation appoints in this behalf by name or office, who shall cause the inspection to be made in his presence.

140. Presentation of bills for octroi.—(1) Every officer demanding octroi by the authority of the corporation shall tender to every person introducing or receving any article on which the tax is claimed, a bill specifying the article taxable, the amount claimed, and the rate at which the tax is calculated.

(2) If goods passing into the city are liable to the payment of octroi, then every person who, with the intention to defraud the corporation causes or abets the introduction of, or himself introduces or atempts to introduce within the limits of the city any such goods upon which payment of the octroi due on such introduction has neither been made nor tendered, shall on conviction by a magistrate be punishable with fine which may extend to

ten times the value of such octroi or fifty rupees whichever is greater.

141. Penalty for selling articles liable to octroi without a licence or for being in possession of any such article on which octroi has not been paid.—(1) Any person,—

(a) selling or keeping for sale without a licence any article liable to octroi and for the sale of which a licence is required to be obtained, or

(b) having in his possession any article on which octroi has not been paid but which is liable to octroi and for the sale of which a licence is required to be obtained,

shall be liable, on conviction before a magistrate to a fine not exceeding ten times the octroi due on all the articles so sold or kept for sale or possessed or one hundred rupees, whichever is greater, and

(2) Any officer of the corporation authorised by the corporation in this behalf, if he has reason to belive that any article on which octroi has not been paid but which is liable to octroi and for the sale of which a licence is required to be obtained is kept or concealed in any premises may, after obtaining the warrant of a magistrate, enter and search at any time such premises and if he finds any such article on which octroi has not been paid, may seize any such article and arrest any person in possession of the same :

Provided that any article so seized shall be produced before a magistrate exercising jurisdiction within the city within twenty-four hours from the time of such seizure ;

Provided also that nothing in this section shall apply to any article liable to octroi and for the sale of which a licence is required to be obtained, if the value of such article does not exceed two hundred rupees in value and if it is kept by any person for the personal use of himself or any

member of his family or sold by such person when not required for such use;

Provided also that any person so arrested shall be informed, as soon as may be, of the grounds for such arrest and shall be produced before the nearest magistrate within a period of twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the court of the magistrate and no such person shall be detained in custody beyond the said period without the authority of a magistrate.

The provisions of the Code of Criminal Procedure, 1973 (Central Act II of 1974) shall so far as may be apply to all searches and arrests effected under this section.

142. Power to size article on non-payment of octroi.— (1) In the case of non-payment on demand of any octroi leviable by the corporation, the person appointed to collect such octroi may seize any article on which the octroi is chargeable which is of sufficient value to satisfy the demand, and may detain the same. He shall thereupon give the person in possession of the article seized a list of the property.

(2) When any article seized is subject to speedy and natural decay, or when the expense of keeping it together with the amount of the octroi chargeable is likely to exceed its value, the person seizing such article may inform the person in whose possession it was that it will be sold at once, and shall sell it or cause it to be sold accordingly unless the amount of octroi demanded be forthwith paid.

(3) If at any time before the sale has begun, the person whose property has been so seized tenders at the corporation office the amount of all expenses incurred and of the octroi payable, the commissioner shall forthwith release the property seized.

(4) If no such tender is made, the property may be sold and the proceeds of such sale shall be applied in payment of such octroi and the expenses incidential to the seizure, detention and sale.

143. Power to keep account current with firm or public body in lieu of levying octroi on introduction of goods.—The corporation, if it thinks fit, instead of requiring payment of octroi, due from any mercantile firm or public body, to be made at the time when the article in respect of which it is leviable are introduced within the limits of the city, may at any time direct, that an account current which shall be kept on behalf of the corporation of actroi so due from any such firm or body as the corporation specifies in this behalf. Every such account shall be settled at intervals not exceeding one month, and such firm or public body shall make such deposit or furnish such security as the corporation or any committee or officer authorised by it in this behalf shall consider sufficient to cover the amount which may at any time be due from such or body in the respect of such dues. Every amount so due at the expiry of any such interval shall be deemed to be, and shall be recoverable in the same manner as, an amount claimed on occount of any tax recoverable under this Act.

144. Tax on advertisement.—Every person who erects, exhibits, fixes or retains upon or over any land building, wall, or structure any advertismement or who displays any advertisement to public view in any manner whatsoever, in any place whether public or private, shall pay on every advertisement which is so erected, exhibited, fixed, retained or displayed to public view, a tax calculated at such rates and in such manner and subject to such exemptions, as the corporation may, with the approval of the Government, by resolution determine:

Provided always that the rates shall be subject to the maxima and minima laid down by the Government in this behalf:

Provided also that no tax shall be levied under this section on any advertisement or a notice—

(a) of a public meeting, or

(b) of an election to any legislative body or the corporation of the city, or

(c) of a candidature in respect of such an election :

Provided further that no such tax shall be levied on any advertisement which is not a sky-sign and which,—

(a) is exihibited within the window of any building ; or

(b) relates to the trade or business carried on within the land or building upon or over which such advertisement is exhibited, or to any sale or letting of such land or building or any effects therein or to any sale, entertainment or meeting to be held upon or in the same ; or

(c) relates to the name of the land or building, upon or over which the advertisement is exhibited, or to the name of the owner or occupier of such land or building ; or

(d) relates to the business of any railways ; or

(e) is exhibited within any railway station or upon any wall or other property of a railway except any portion of the surface of such wall or property fronting any street.

Explanation 1.—The word ' structure ' in this section shall include any movable board on wheels used as an advertisement or an advertisement medium.

Explanation 2.—The expression ' sky-sign ' shall, in this section, mean any advertisement, supported on or attached to any post, pole, standard, frame-work or other support wholly or in part upon or over any land, building, wall or structure which, or any part of which sky-sign shall be visible against the sky from some point in any public place and includes all and every part of any such post, pole, standard, frame-work or other support. The expression ' sky-sign ' shall also include any balloon, parachute or other similar device employed wholly or in part for the purposes o fany advertisement upon or over